



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, MONDAY, SEPTEMBER 23, 2019
(ASVINA 1, 1941 SAKA)

LEGISLATIVE SUPPLEMENT

	Contents	<i>Pages</i>
Part - I	Acts	
	The Salaries and Allowances of Deputy Ministers, Punjab (Amendment) Act, 2019 (Punjab Act No. 14 of 2019)	.. 141
Part - II	Ordinances	
	<i>Nil</i>	
Part - III	Delegated Legislation	
	1. Notification No. S.O.98/P.A.5/2017/S.55/2019, dated the 3rd September, 2019, specifying retail outlets.	.. 489
	2. Notification No. S.O. 99 /P.A.5/2017/S.148/2019, dated the 3rd September, 2019, notifying the registered persons.	.. 491
	3. Notification No.S.O.100/P.A.5/2017/S.148/2019, dated the 3rd September, 2019, notifying the persons registered under section 24 of the Punjab Goods and Services Tax Act, 2017.	.. 493
	4. Notification No.S.O.101/P.A.5/2017/S.172/2019, dated the 3rd September, 2019,	

xcv PUNJAB GOVT. GAZ. (EXTRA), SEPTEMBER 23, 2019
(ASVN 1, 1941 SAKA)

	containing the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2019.	.. 495
Part - IV	Correction Slips, Republications and Replacements	
	<i>Nil</i>	

PART I

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 23rd September, 2019

No.17-Leg./2019.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 12th day of September, 2019, is hereby published for general information:-

**THE SALARIES AND ALLOWANCES OF DEPUTY MINISTERS,
PUNJAB (AMENDMENT) ACT, 2019
(Punjab Act No. 14 of 2019)**

AN

ACT

further to amend the Salaries and Allowances of Deputy Ministers, Punjab Act, 1956.

BE it enacted by the Legislature of the State of Punjab in the Seventieth Year of the Republic of India as follows:-

1. (1) This Act may be called the Salaries and Allowances of Deputy Ministers, Punjab (Amendment) Act, 2019. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Salaries and Allowances of Deputy Ministers, Punjab Act, 1956, after section 7, the following section shall be inserted, namely:- Insertion of section 7-A in Punjab Act 22 of 1956.

"7-A. The free furnished house and other perquisites admissible to the Deputy Minister under this Act, shall be exclusive of income tax, which shall be payable by the State Government.".

Perquisites to be exclusive of income-tax.

S.K. AGGARWAL,

Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION II-BRANCH)
NOTIFICATION

The 3rd September, 2019

No. S.O.98/P.A.5/2017/S.148/2019 .- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this notification referred to as the said Act), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Punjab Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (1) of the Table below till the time period as specified in the corresponding entry in column (2) of the said Table, namely:-

Table	
Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(2)	(3)
July –September, 2019	31st October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

This notification shall be deemed to have come into force from the 28th day of June, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION II-BRANCH)
NOTIFICATION

The 3rd September, 2019

No. S.O.99 /P.A.5/2017/S.148/2019.- In exercise of the powers conferred by section 148 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereinafter referred to as “the said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify the persons registered under section 24 of the said Act read with rule 14 of the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as “the said rules”), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

This notification shall be deemed to have come into force from the 28th day of June, 2019.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION II-BRANCH)

ORDER

The 3rd September, 2019

No. S.O.100/P.A.5/2017/S.172/2019.- WHEREAS, sub-section (1) of section 44 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Punjab Goods and Services Tax Act, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:—

1. Short title.— (1) This Order may be called the Punjab Goods and Services Tax (Removal of Difficulties) Order, 2019.
- (2) This order shall be deemed to have come into force on the 28th day of June, 2019.
2. In section 44 of the Punjab Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “30th June, 2019”, the figures, letters and word “31st August, 2019” shall be substituted.

M.P. SINGH,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION II-BRANCH)

NOTIFICATION

The 3rd September, 2019

No. S.O.101/P.A.5/2017/S.55/2019.- In exercise of the powers conferred by section 55 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) , and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable central tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Punjab Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

2. This notification shall be deemed to have come into force with effect from the 1st day of July, 2019.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation